

## Appendix A

### California Sales Tax Exemption Certificate Supporting Exemption Under Section 6359.1

The undersigned certifies that it is an air carrier engaged in interstate or foreign commerce and that the hot prepared food products purchased from \_\_\_\_\_ will be consumed by passengers on its flights.

The undersigned further certifies that it understands and agrees that if the property purchased under this certificate is used by the purchaser for any purpose other than that specified above, the purchaser shall be liable for sales tax as if it were a retailer making a retail sale of the property at the time of such use, and the sales price of the property to it shall be deemed the gross receipts from such sale.

Date Certificate Given \_\_\_\_\_

Purchasing Air Carrier \_\_\_\_\_

(company name)

Address \_\_\_\_\_

Signed By \_\_\_\_\_

(signature of authorized person)

\_\_\_\_\_

(print or type name)

Title \_\_\_\_\_

(owner, partner, purchasing agent, etc.)

Seller's Permit No. (if any) \_\_\_\_\_

Note: Authority cited: Section 7051, Revenue and Taxation Code. Reference: Sections 6006, 6012, 6359, 6359.1, 6359.45, 6361, 6363, 6363.5, 6363.6, 6363.8, 6370, 6373, 6374 and 6376.5, Revenue and Taxation Code. Food Products Generally, see Regulation 1602. Alcoholic Beverages, tax reimbursements when served with, see Regulation 1700. "Free" meals with purchased meals, see Regulation 1670. Meals served to patients and inmates of an institution, see Regulation 1503. Vending Machines, when considered selling meals, see Regulation 1574. Meals at summer camps, see Regulation 1506(e). Parent-Teacher associations as consumers, see Regulation 1597.